



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

I ARLIE HARRIS of  
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CITY ADMINISTRATOR \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BOSCOBEL MUNICIPAL UTILITIES**Utility Address:** 1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805**When was utility organized?** 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** ARLIE HARRIS**Title:** CITY CLERK**Office Address:**1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805**Telephone:** (608) 375 - 5002**Fax Number:** (608) 375 - 4750**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 1/1/1998**Period covered by most recent audit:** 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**    BOARD OF PUBLIC WORKS

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**Names of members of utility commission/committee:**

JEFF HANKE

JOHN MCNAMEE

MICHAEL REYNOLDS

LIONEL SCHLUMP

DONALD SITTS

EDWARD WALTZ, JR

STEPHEN WETTER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,054,263	1,967,959	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,542,637	1,398,130	<b>2</b>
Depreciation Expense (403)	153,612	146,185	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	127,745	128,735	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,823,994</b>	<b>1,673,050</b>	
<b>Net Operating Income</b>	<b>230,269</b>	<b>294,909</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>230,269</b>	<b>294,909</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	49,520	43,917	<b>10</b>
Miscellaneous Nonoperating Income (421)	0		<b>11</b>
<b>Total Other Income</b>	<b>49,520</b>	<b>43,917</b>	
<b>Total Income</b>	<b>279,789</b>	<b>338,826</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>279,789</b>	<b>338,826</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	73,739	79,987	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,675	3,675	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0		<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>77,414</b>	<b>83,662</b>	
<b>Net Income</b>	<b>202,375</b>	<b>255,164</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,704,076	1,452,515	<b>20</b>
Balance Transferred from Income (433)	202,375	255,164	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	6,613	3,603	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,899,838</b>	<b>1,704,076</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	49,520	5
<b>Total (Acct. 419):</b>	49,520	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
DONATED LABOR	6,613	12
<b>Total (Acct. 439)--Debit:</b>	6,613	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	356,282	1,697,981	0	0	<b>2,054,263</b>	<b>1</b>
Less: interdepartmental sales	0	13,365	0	0	<b>13,365</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>356,282</b>	<b>1,684,616</b>	<b>0</b>	<b>0</b>	<b>2,040,898</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	39,247		<b>39,247</b>	<b>1</b>
Electric operating expenses	89,964		<b>89,964</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	868		<b>868</b>	<b>8</b>
Electric utility plant accounts	17,720		<b>17,720</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	1,208		<b>1,208</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	8,192	(8,192)	<b>0</b>	<b>18</b>
All other accounts	6,027	8,192	<b>14,219</b>	<b>19</b>
<b>Total Payroll</b>	<b>163,226</b>	<b>0</b>	<b>163,226</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,092,218	4,786,445	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,290,023	2,176,902	<b>2</b>
<b>Net Utility Plant</b>	<b>2,802,195</b>	<b>2,609,543</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	667,159	648,000	<b>7</b>
<b>Total Other Property and Investments</b>	<b>667,159</b>	<b>648,000</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	84,604	90,605	<b>8</b>
Temporary Cash Investments (132)	158,942	220,483	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	203,035	215,666	<b>11</b>
Other Accounts Receivable (143)	2,396	10,489	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,573	11,786	<b>14</b>
Materials and Supplies (150)	70,568	79,662	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>523,118</b>	<b>628,691</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	33,783	37,459	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	21,748	24,080	<b>20</b>
<b>Total Deferred Debits</b>	<b>55,531</b>	<b>61,539</b>	
<b>Total Assets and Other Debits</b>	<b>4,048,003</b>	<b>3,947,773</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	205,879	205,879	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,899,838	1,704,076	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,105,717</b>	<b>1,909,955</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,130,478	1,247,550	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,130,478</b>	<b>1,247,550</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	105,675	116,628	<b>28</b>
Payables to Municipality (233)	79,455	43,425	<b>29</b>
Customer Deposits (235)	1,732	1,515	<b>30</b>
Taxes Accrued (236)	99,127	100,033	<b>31</b>
Interest Accrued (237)	16,971	18,750	<b>32</b>
Other Current and Accrued Liabilities (238)	1,683	5,727	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>304,643</b>	<b>286,078</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	507,165	504,190	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>4,048,003</b>	<b>3,947,773</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,279,947	0	0	2,714,043	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	98,228				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>2,378,175</b>	<b>0</b>	<b>0</b>	<b>2,714,043</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	574,484	0	0	1,715,539	<b>10</b>
<b>Total Accumulated Provision</b>	<b>574,484</b>	<b>0</b>	<b>0</b>	<b>1,715,539</b>	
<b>Net Utility Plant</b>	<b>1,803,691</b>	<b>0</b>	<b>0</b>	<b>998,504</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	567,541	1,609,361			<b>2,176,902</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	43,374	110,238			<b>153,612</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,822				<b>2,822</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		1,960			<b>1,960</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>46,196</b>	<b>112,198</b>	<b>0</b>	<b>0</b>	<b>158,394</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	39,244	1,817			<b>41,061</b>	<b>15</b>
Cost of removal	9	1,553			<b>1,562</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>39,253</b>	<b>3,370</b>	<b>0</b>	<b>0</b>	<b>42,623</b>	<b>19</b>
<b>Balance End of Year</b>	<b>574,484</b>	<b>1,718,189</b>	<b>0</b>	<b>0</b>	<b>2,292,673</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation			56,881		<b>56,881</b>	64,790	<b>1</b>
Other					<b>0</b>		<b>2</b>
<b>Total Electric Utility</b>					<b>56,881</b>	<b>64,790</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>56,881</b>	<b>64,790</b>	<b>1</b>
Water utility	13,687	14,872	<b>2</b>
Sewer utility			<b>3</b>
Gas utility			<b>4</b>
Merchandise			<b>5</b>
Other materials & supplies			<b>6</b>
<b>Total Materials and Supplies</b>	<b>70,568</b>	<b>79,662</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 ISSUE	2,000	428	11,999	<b>1</b>
1993 ISSUE	1,675	428	21,784	<b>2</b>
<b>Total</b>			<b>33,783</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	205,879	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>205,879</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1991 REFUNDING BONDS	07/01/1991	07/01/2003	6.00%	470,000	<b>1</b>
1993 JOINT REFUNDING BOND 1979 ISSUE	10/01/1993	10/01/1998	5.00%	660,478	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,130,478</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	100,033	1
<b>Accruals:</b>		
Charged water department expense	55,313	2
Charged electric department expense	72,431	3
Charged sewer department expense	1,008	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>128,752</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	111,872	6
Social Security taxes	14,092	7
PSC Remainder Assessment	2,520	8
<b>Other (explain):</b>		
LICENSE FEE	1,174	9
<b>Total payments and other debits</b>	<b>129,658</b>	
<b>Balance end of year</b>	<b>99,127</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 REFUNDING	9,398	36,501	37,590	<b>8,309</b>	<b>1</b>
1993 JOINT REFUNDING	9,352	37,238	37,928	<b>8,662</b>	<b>2</b>
<b>Subtotal</b>	<b>18,750</b>	<b>73,739</b>	<b>75,518</b>	<b>16,971</b>	
<b>Advances from Municipality (223)</b>					
NONE				<b>0</b>	<b>3</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				<b>0</b>	<b>4</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				<b>0</b>	<b>5</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>18,750</b>	<b>73,739</b>	<b>75,518</b>	<b>16,971</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	327,465	176,725				504,190	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains	2,500	475				2,975	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>329,965</b>	<b>177,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>507,165</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REDEMPTION FUND REVENUE BOND	58,503	3
REVENUE BOND RESERVE	189,000	4
DEPRECIATION FUND	419,656	5
<b>Total (Acct. 125):</b>	<b>667,159</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	203,035	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>203,035</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
ELECTRIC MISCELLANEOUS	1,376	13
WATER MISCELLANEOUS	1,020	14
<b>Total (Acct. 143):</b>	<b>2,396</b>	
<b>Receivables from Municipality (145):</b>		
MATERIALS AND LABOR	855	15
ADDITIONAL PUBLIC FIRE PROTECTION	2,718	16
<b>Total (Acct. 145):</b>	<b>3,573</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEMAND SIDE MGT ENERGY AUDIT	7,983	19
PAINT WATER TOWER	13,765	20
<b>Total (Acct. 183):</b>	<b>21,748</b>	
<b>Payables to Municipality (233):</b>		
MISCELLANEOUS SUPPLIES AND LABOR	145	21
W/S ALLOCATION	1,203	22
SEWER UTILITY	78,107	23
<b>Total (Acct. 233):</b>	<b>79,455</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,230,246	2,659,971	0	0	<b>4,890,217</b>	<b>1</b>
Materials and Supplies	14,279	60,835	0	0	<b>75,114</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	571,012	1,663,775	0	0	<b>2,234,787</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	328,715	176,962	0	0	<b>505,677</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,344,798</b>	<b>880,069</b>	<b>0</b>	<b>0</b>	<b>2,224,867</b>	
Net Operating Income	98,530	131,739	0	0	<b>230,269</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.33%</b>	<b>14.97%</b>	<b>N/A</b>	<b>N/A</b>	<b>10.35%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	205,879	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,801,957	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,007,836</b>	
<b>Net Income</b>		
Net Income	202,375	5
<b>Percent Return on Proprietary Capital</b>	<b>10.08%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Water and electric are not separated for acct. 142

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform with electronic program, keyed and edited by PSC staff.

July 7, 1998

Ms. Arlie Harris, Clerk  
Boscobel Municipal Utilities  
1006 Wisconsin Avenue  
Boscobel, WI 53805-1532

Re: 1997 Analytical Review File DWCCA-0650-RL

Dear Ms. Harris:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted you reported 196 fire hydrants, end of year 1996, page W-16, column (f), line 21. In 1997 you reported 192 fire hydrants and 4 flushing hydrants, for first of year. Please explain.
2. During our review of page F-5, we noted an amount reported for clearing accounts, column (b), line 18. Please follow directions at top of page to complete column (c). This amount should be distributed in column (c).
3. In the future, when completing the Bonds schedule, page F-14, please report year as a four digit number, and Interest Rate should be reported as .0525 rather than 5.25%.
4. During our review of the Taxes schedule, pages W-6, E-4, we noted Remainder Assessment was not provided on line 4. Please provide this information.
5. The PSC is now using a computerized system to build an annual report data base. It is therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Pace Lines Column Reported as Should be

E-22 8 c - 76

E-22 8 d - 2994

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not



## FINANCIAL SECTION FOOTNOTES

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be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1419. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\0650 Boscobel.doc

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	350,226	1
<b>Total Sales of Water</b>	<b>350,226</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,056	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,056</b>	
<b>Total Operating Revenues</b>	<b>356,282</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	17,076	9
Water Treatment Expenses (630-635)	4,421	10
Transmission and Distribution Expenses (640-655)	58,699	11
Customer Accounts Expenses (901-904)	11,964	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	66,904	14
<b>Total Operation and Maintenance Expenses</b>	<b>159,064</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	43,374	15
Amortization Expense (404-407)		16
Taxes (408)	55,314	17
<b>Total Other Operating Expenses</b>	<b>98,688</b>	
<b>Total Operating Expenses</b>	<b>257,752</b>	
<b>NET OPERATING INCOME</b>	<b>98,530</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	961	46,889	145,010	4
Commercial	162	11,556	48,143	5
Industrial	3	6,400	10,515	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,126</b>	<b>64,845</b>	<b>203,668</b>	
Private Fire Protection Service (462)	9		4,982	7
Public Fire Protection Service (463)	1		122,481	8
Other Sales to Public Authorities (464)	34	9,391	19,095	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,170</b>	<b>74,236</b>	<b>350,226</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	122,481	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<u>122,481</u>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<u>0</u>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<u>0</u>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<u>0</u>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<u>0</u>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,330	10
<b>Other (specify):</b>		
METER REPAIRS AND PARTS	2,726	11
<b>Total Other Water Revenues (474)</b>	<u>6,056</u>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<u>0</u>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	14,814	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,262	9
<b>Total Pumping Expenses</b>	<b>17,076</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	2,423	11
Operation Supplies and Expenses (632)	360	12
Maintenance of Water Treatment Plant (635)	1,638	13
<b>Total Water Treatment Expenses</b>	<b>4,421</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	9,066	14
Operation Supplies and Expenses (641)	5,157	15
Maintenance of Distribution Reservoirs and Standpipes (650)	33,185	16
Maintenance of Mains (651)	3,763	17
Maintenance of Services (652)	4,343	18
Maintenance of Meters (653)	1,790	19
Maintenance of Hydrants (654)	1,395	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>58,699</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	950	22
Accounting and Collecting Labor (902)	10,118	23
Supplies and Expenses (903)	896	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>11,964</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	13,104	27
Office Supplies and Expenses (921)	9,285	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,463	30
Property Insurance (924)	3,122	31
Injuries and Damages (925)	2,093	32
Employee Pensions and Benefits (926)	28,165	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,908	35
Transportation Expenses (933)	1,329	36
Maintenance of General Plant (935)	435	37
<b>Total Administrative and General Expenses</b>	<b>66,904</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>159,064</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		50,892	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,008	2
<b>Net property tax equivalent</b>		<b>49,884</b>	
Social Security		5,429	3
PSC Remainder Assessment		1	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>55,314</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.236351				3
County tax rate	mills		4.686454				4
Local tax rate	mills		8.307311				5
School tax rate	mills		10.097086				6
Voc. school tax rate	mills		1.723842				7
Other tax rate - Local	mills		4.035663				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.086707</b>				10
Less: state credit	mills		2.143765				11
<b>Net tax rate</b>	mills		<b>26.942942</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.307311</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.820928</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>4.035663</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.163902</b>				17
<b>Total Tax Rate</b>	mills		<b>29.086707</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.830754</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.942942</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.382960</b>				21
Utility Plant, Jan. 1	\$	<b>2,180,545</b>	2,180,545				22
Materials & Supplies	\$	<b>14,872</b>	14,872				23
<b>Subtotal</b>	\$	<b>2,195,417</b>	<b>2,195,417</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>2,195,417</b>	<b>2,195,417</b>				26
Assessment Ratio	dec.		0.845900				27
<b>Assessed Value</b>	\$	<b>1,857,103</b>	<b>1,857,103</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.382960</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>41,567</b>	<b>41,567</b>				30
Tax Equivalent per 1994 PSC Report	\$	50,892					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>50,892</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,285		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	87,293		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>101,578</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	194,248		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	26,545		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	100,096		17
Diesel Pumping Equipment (326)	3,415		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>324,304</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	12,920		23
<b>Total Water Treatment Plant</b>	<b>12,920</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,346		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,285	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,293	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>101,578</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			194,248	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			26,545	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,096	17
Diesel Pumping Equipment (326)			3,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>324,304</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,920	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,920</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,346	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	119,840		26
Transmission and Distribution Mains (343)	1,056,622	70,942	27
Fire Mains (344)	3,428		28
Services (345)	238,440	23,213	29
Meters (346)	106,429	20,825	30
Hydrants (348)	120,963	19,312	31
Other Transmission and Distribution Plant (349)	302		32
<b>Total Transmission and Distribution Plant</b>	<b>1,647,370</b>	<b>134,292</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,504		34
Office Furniture and Equipment (391)	2,551	2,853	35
Computer Equipment (391.1)	4,542		36
Transportation Equipment (392)	23,948	1,501	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	9,697		39
Laboratory Equipment (395)	602		40
Power Operated Equipment (396)	48,626		41
Communication Equipment (397)	2,903		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>94,373</b>	<b>4,354</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,180,545</b>	<b>138,646</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>2,180,545</b>	<b>138,646</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			119,840	26
Transmission and Distribution Mains (343)	18,754		1,108,810	27
Fire Mains (344)			3,428	28
Services (345)	4,950		256,703	29
Meters (346)	9,240		118,014	30
Hydrants (348)	6,300		133,975	31
Other Transmission and Distribution Plant (349)			302	32
<b>Total Transmission and Distribution Plant</b>	<b>39,244</b>	<b>0</b>	<b>1,742,418</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,504	34
Office Furniture and Equipment (391)			5,404	35
Computer Equipment (391.1)			4,542	36
Transportation Equipment (392)			25,449	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			9,697	39
Laboratory Equipment (395)			602	40
Power Operated Equipment (396)			48,626	41
Communication Equipment (397)			2,903	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>98,727</b>	
<b>Total utility plant in service directly assignable</b>	<b>39,244</b>	<b>0</b>	<b>2,279,947</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>39,244</b>	<b>0</b>	<b>2,279,947</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,006	8,006	1
February			7,118	7,118	2
March			8,469	8,469	3
April			8,151	8,151	4
May			8,776	8,776	5
June			9,200	9,200	6
July			8,802	8,802	7
August			8,605	8,605	8
September			8,461	8,461	9
October			7,952	7,952	10
November			7,348	7,348	11
December			7,941	7,941	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>98,829</b>	<b>98,829</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				5,460	13
Less: Other utility use				1,605	14
Other utility use explanation:					15
MAIN BREAK AND DITCH SETTLING					
Water pumped into distribution system				91,764	16
Less: Water sold				74,236	17
Losses and unaccounted for				17,528	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				765,000	21
Date of maximum: 9/22/1997					22
Cause of maximum:					23
FILLING GROUND RESERVOIR AFTER PAINTING IN ADDITION TO PUMPING INTO SYSTEM					
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum: 9/4/1997					25
Total KWH used for pumping for the year				222,105	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
PARK STREET	2	715	16	1	No	<b>1</b>
WISCONSIN AVENUE	3	80	16	720,000	Yes	<b>2</b>
AIRPORT ROAD	4	120	16	1,080,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	2	3	4	<b>1</b>
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	D	<b>4</b>
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	<b>5</b>
Year Installed	1997	1972	1984	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	600	500	750	<b>8</b>
Pump Motor or Standby Engine Mfr	BLANK	BLANK	BLANK	<b>9</b>
Year Installed	1997	1997	1997	<b>10</b>
Type	OTHER	OTHER	OTHER	<b>11</b>
Horsepower	1	1	1	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1997	1984	1997	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	215	1	1	10
				11
Total capacity in gallons	200,000	500,000	1	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.250	1,702		145		1,557
P	D	1.250	102				102
M	D	1.500	60				60
M	D	2.000	125				125
M	D	4.000	5,878		33		5,845
P	D	4.000	88	33			121
M	D	6.000	42,870		3,492		39,378
P	D	6.000	29,022	838			29,860
M	D	8.000	12,606				12,606
P	D	8.000	12,184	2,914			15,098
M	D	10.000	3,497				3,497
M	D	12.000	2,430				2,430
P	D	12.000	9,996				9,996
M	D	14.000	1,287				1,287
<b>Total Within Municipality</b>			<b>121,847</b>	<b>3,785</b>	<b>3,670</b>	<b>0</b>	<b>121,962</b>
<b>Total Utility</b>			<b>121,847</b>	<b>3,785</b>	<b>3,670</b>	<b>0</b>	<b>121,962</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	985		33		952	38	1
P	0.750	3				3		2
P	1.000	4				4		3
M	1.000	272	36			308	90	4
P	1.250	2				2		5
M	1.250	2				2		6
P	1.500	3				3		7
M	1.500	13				13		8
P	2.000	10				10		9
M	2.000	14				14		10
M	3.000	3				3		11
P	4.000	3				3		12
M	4.000	3				3		13
M	6.000	1				1		14
P	6.000	2				2		15
M	8.000		1			1		16
P	8.000	1				1		17
<b>Total Utility</b>		<b>1,321</b>	<b>37</b>	<b>33</b>	<b>0</b>	<b>1,325</b>	<b>128</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,268	200	230		1,238	164	1
0.750	20				20		2
1.000	28	1			29	1	3
1.250	7		1		6		4
1.500	11	1			12	1	5
2.000	13				13		6
3.000	4				4		7
4.000	1				1		8
<b>Total:</b>	<b>1,352</b>	<b>202</b>	<b>231</b>	<b>0</b>	<b>1,323</b>	<b>166</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	986	136		16		100	1,238	1
0.750	17	2		1			20	2
1.000	4	23	1	1			29	3
1.250		4		2			6	4
1.500		8		4			12	5
2.000		8		5			13	6
3.000			1	3			4	7
4.000			1				1	8
<b>Total:</b>	<b>1,007</b>	<b>181</b>	<b>3</b>	<b>32</b>	<b>0</b>	<b>100</b>	<b>1,323</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	192	1			193	2
<b>Total Fire Hydrants</b>	<b>192</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>193</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	165
Number of distribution system valves end of year:	357
Number of distribution valves operated during year:	184

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

1. Acct 650 - Maintenance of Distribution Reservoir and Standpipes significantly increased due to actual maintenance occurring on this equipment
  2. Acct 926 - Employee pensions and benefits significantly increased due to increases in health insurance and retirement rates and the way the utility allocates benefits according to work completed
- 

### Water Utility Plant in Service (Page W-08)

Copy 1 and 2 of page W-8

1. Line 27, column c - these additions are due to the Walnut Street project which added 3785 feet of main.

2. Line 29 Column c - these additions were due to :

Walnut Street project	19253
Contributed Service	2500
Water Service	617
Capitalized Labor	573
Misc. Additions	270

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23213

There were net additions of 4 new services

3. Line 30, Column c - The utility is in the process of converting meter reading to technology based meters. In 1997, 202 meters were purchased

4. Line 31, Column c - these additions were due to installing 11 new hydrants for Walnut Street Project.
-

**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,679,158	1
<b>Total Sales of Electricity</b>	<b>1,679,158</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	6,373	2
Miscellaneous Service Revenues (451)	1,501	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,740	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	5,209	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>18,823</b>	
<b>Total Operating Revenues</b>	<b>1,697,981</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,173,698	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	69,887	11
Customer Accounts Expenses (901-904)	26,768	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	113,220	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,383,573</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	110,238	15
Amortization Expense (404-407)		16
Taxes (408)	72,431	17
<b>Total Other Expenses</b>	<b>182,669</b>	
<b>Total Operating Expenses</b>	<b>1,566,242</b>	
<b>NET OPERATING INCOME</b>	<b>131,739</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
NONE	6,373	1
<b>Total Forfeited Discounts (450)</b>	<b>6,373</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	1,501	2
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,501</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		3
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTRACT RENTAL	5,740	4
<b>Total Rent from Electric Property (454)</b>	<b>5,740</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		5
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MATERIAL AND OTHER MISCELLANEOUS REVENUES	5,209	6
<b>Total Other Electric Revenues (456)</b>	<b>5,209</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		7
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,173,698	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,173,698</b>	
<b>Total Power Production Expenses</b>	<b>1,173,698</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	16,488	21
Line and Station Supplies and Expenses (562)	8,056	22
Street Lighting and Signal System Expenses (565)	2,448	23
Meter Expenses (566)	4,651	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	3,425	27
Maintenance of Lines (572)	33,852	28
Maintenance of Line Transformers (573)	847	29
Maintenance of Street Lighting and Signal Systems (574)	120	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>69,887</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	9,532	33
Accounting and Collecting Labor (902)	12,276	34
Supplies and Expenses (903)	2,068	35
Uncollectible Accounts (904)	2,892	36
<b>Total Customer Accounts Expenses</b>	<u>26,768</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	19,961	<b>38</b>
Office Supplies and Expenses (921)	14,991	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	3,097	<b>41</b>
Property Insurance (924)	2,888	<b>42</b>
Injuries and Damages (925)	6,484	<b>43</b>
Employee Pensions and Benefits (926)	49,239	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	11,007	<b>46</b>
Transportation Expenses (933)	3,005	<b>47</b>
Maintenance of General Plant (935)	2,548	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>113,220</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,383,573</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		60,069	<b>1</b>
Social Security		8,668	<b>2</b>
Wisconsin Gross Receipts Tax			<b>3</b>
PSC Remainder Assessment		2,520	<b>4</b>
Other (specify):			
OTHER	LICENSE FEE	1,174	<b>5</b>
NONE			<b>6</b>
<b>Total tax expense</b>		<b>72,431</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.236351				3
County tax rate	mills		4.686454				4
Local tax rate	mills		8.307311				5
School tax rate	mills		10.097086				6
Voc. school tax rate	mills		1.723842				7
Other tax rate - Local	mills		4.035663				8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>29.086707</b>				10
Less: state credit	mills		2.143765				11
<b>Net tax rate</b>	mills		<b>26.942942</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.307311</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.820928</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>4.035663</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.163902</b>				17
<b>Total Tax Rate</b>	mills		<b>29.086707</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.830754</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.942942</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.382960</b>				21
Utility Plant, Jan. 1	\$	<b>2,605,900</b>	2,605,900				22
Materials & Supplies	\$	<b>64,790</b>	64,790				23
<b>Subtotal</b>	\$	<b>2,670,690</b>	<b>2,670,690</b>				24
Less: Plant Outside Limits	\$	<b>84,202</b>	84,202				25
<b>Taxable Assets</b>	\$	<b>2,586,488</b>	<b>2,586,488</b>				26
Assessment Ratio	dec.		0.845900				27
<b>Assessed Value</b>	\$	<b>2,187,910</b>	<b>2,187,910</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.382960</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>48,972</b>	<b>48,972</b>				30
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>60,069</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	30,295		29
Overhead Conductors and Devices (356)	72,095		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>102,390</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	4,287		34
Structures and Improvements (361)			35
Station Equipment (362)	734,156		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	159,192	3,757	38
Overhead Conductors and Devices (365)	250,942	6,154	39
Underground Conduit (366)	3,033	673	40
Underground Conductors and Devices (367)	266,690	6,508	41
Line Transformers (368)	394,287	26,970	42
Services (369)	139,029	7,935	43
Meters (370)	100,476	5,567	44
Installations on Customers' Premises (371)	5,962		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	188,561	1,013	47
<b>Total Distribution Plant</b>	<b>2,246,615</b>	<b>58,577</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,207		48
Structures and Improvements (390)	66,742		49
Office Furniture and Equipment (391)	5,115	4,281	50
Computer Equipment (391.1)	9,024		51
Transportation Equipment (392)	109,845	23,532	52
Stores Equipment (393)	1,634		53
Tools, Shop and Garage Equipment (394)	12,956		54
Laboratory Equipment (395)	6,482		55
Power Operated Equipment (396)	32,765	26,220	56
Communication Equipment (397)	5,125		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			30,295 29
Overhead Conductors and Devices (356)			72,095 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>102,390</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			4,287 34
Structures and Improvements (361)			0 35
Station Equipment (362)			734,156 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	53		162,896 38
Overhead Conductors and Devices (365)			257,096 39
Underground Conduit (366)			3,706 40
Underground Conductors and Devices (367)	79		273,119 41
Line Transformers (368)	1,558		419,699 42
Services (369)	127		146,837 43
Meters (370)	2,650		103,393 44
Installations on Customers' Premises (371)			5,962 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			189,574 47
<b>Total Distribution Plant</b>	<b>4,467</b>	<b>0</b>	<b>2,300,725</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,207 48
Structures and Improvements (390)			66,742 49
Office Furniture and Equipment (391)			9,396 50
Computer Equipment (391.1)			9,024 51
Transportation Equipment (392)			133,377 52
Stores Equipment (393)			1,634 53
Tools, Shop and Garage Equipment (394)			12,956 54
Laboratory Equipment (395)			6,482 55
Power Operated Equipment (396)			58,985 56
Communication Equipment (397)			5,125 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<b>256,895</b>	<b>54,033</b>
<b>Total utility plant in service directly assignable</b>	<b>2,605,900</b>	<b>112,610</b>
 Common Utility Plant Allocated to Electric Department		 60
 <b>Total utility plant in service</b>	 <b>2,605,900</b>	 <b>112,610</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>310,928</b>
<b>Total utility plant in service directly assignable</b>	<b>4,467</b>	<b>0</b>	<b>2,714,043</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>4,467</b>	<b>0</b>	<b>2,714,043</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		2.60
7.2/12.5 kV (12kV)		21.35
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

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**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5	Thursday	01/16/1997	00:00	2,951	1
February	02	5	Thursday	02/13/1997	00:00	2,528	2
March	03	5	Thursday	03/06/1997	00:00	2,617	3
April	04	5	Friday	04/11/1997	00:00	2,476	4
May	05	5	Monday	05/05/1997	00:00	2,404	5
June	06	7	Monday	06/23/1997	00:00	2,711	6
July	07	7	Wednesday	07/16/1997	00:00	3,083	7
August	08	6	Monday	08/04/1997	00:00	2,800	8
September	09	5	Friday	09/19/1997	00:00	2,558	9
October	10	5	Tuesday	10/07/1997	00:00	2,660	10
November	11	5	Tuesday	11/18/1997	00:00	2,553	11
December	12	5	Thursday	12/11/1997	00:00	2,781	12
<b>Total</b>		<b>65</b>				<b>32,122</b>	

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	IWSCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		32,122	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>32,122</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		29,803	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>29,803</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		2,319	27
<b>Total Energy Losses</b>		<b>2,319</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>7.2194%</b>	29
<b>Total Disposition of Energy</b>		<b>32,122</b>	30



**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RES	RG1	1,210	8,794	1
RES2	RG2	119	1,097	2
RES3	RG3	10	52	3
<b>Total Sales for Residential Sales</b>		<b>1,339</b>	<b>9,943</b>	
<b>Commercial &amp; Industrial</b>				
COM1	CG1	246	6,459	4
COM2	CG2	17	255	5
COM3	CG3	1	2	6
COM4	CP1	8	3,262	7
COM5	CP2	5	9,531	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>277</b>	<b>19,509</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET AND HIGHWAY	MS1		351	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>351</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,616</b>	<b>29,803</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		599,424	(14,624)	<b>584,800</b>	<b>1</b>
		69,152	(1,939)	<b>67,213</b>	<b>2</b>
		3,470	(102)	<b>3,368</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>672,046</b>	<b>(16,665)</b>	<b>655,381</b>	
		413,065	(12,381)	<b>400,684</b>	<b>4</b>
		16,857	(546)	<b>16,311</b>	<b>5</b>
		158	(4)	<b>154</b>	<b>6</b>
11,528	14,395	164,719	(6,264)	<b>158,455</b>	<b>7</b>
23,322	27,491	426,591	(19,855)	<b>406,736</b>	<b>8</b>
<b>34,850</b>	<b>41,886</b>	<b>1,021,390</b>	<b>(39,050)</b>	<b>982,340</b>	
		41,826	(389)	<b>41,437</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>41,826</b>	<b>(389)</b>	<b>41,437</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>34,850</b>	<b>41,886</b>	<b>1,735,262</b>	<b>(56,104)</b>	<b>1,679,158</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars					
(a)	(b)	(c)			
Name of Vendor	WPPI				1
Point of Delivery	BOSCOBEL				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	ASTSIDE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	7,074				6
Average load factor	622.1122%				7
Total Cost of Purchased Power	1,173,698				8
Average cost per kWh	0.0365				9
On-Peak Hours (if applicable)	700AM 2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,433	1,518			12
February	1,260	1,271			13
March	1,251	1,366			14
April	1,283	1,193			15
May	1,181	1,223			16
June	1,376	1,335			17
July	1,555	1,528			18
August	1,354	1,446			19
September	1,304	1,255			20
October	1,401	1,260			21
November	1,171	1,382			22
December	1,377	1,403			23
Total kWh (000)	15,946	16,180			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE



**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	DOWNTOWN	OWNTOWN2	EASTSIDE		1
Voltage--High Side	69,000	69,000	69,000		2
Voltage--Low Side	4,160	12,470	12,470		3
Num. Main Transformers in Operation	2	1	1		4
Capacity of Transformers in kVA	4,000	5,000	10,000		5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW	1,376	1,968	3,600		7
Dt and Hr of Such Maximum Demand	06/23/1997 17:00	07/16/1997 17:00	06/23/1997 17:00		8 9
Kwh Output	4,958,400	13,382,400	12,930,000		10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					24 25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					39 40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,831	419	24,413	1
Acquired during year	102	12	1,005	2
<b>Total</b>	<b>1,933</b>	<b>431</b>	<b>25,418</b>	<b>3</b>
Retired during year	106	30	610	4
Sales, transfers or adjustments increase (decrease)		(38)	(1,497)	5
<b>Number end of year</b>	<b>1,827</b>	<b>363</b>	<b>23,311</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,707			8
In utility's use	6	342	21,899	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	114	21	1,412	12
<b>Total end of year</b>	<b>1,827</b>	<b>363</b>	<b>23,311</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	8	6,608	<b>1</b>
Sodium Vapor	100	165	77,385	<b>2</b>
Sodium Vapor	250	59	83,544	<b>3</b>
<b>Total</b>		<b>232</b>	<b>167,537</b>	
<b>Ornamental</b>				
Sodium Vapor	150	142	158,234	<b>4</b>
<b>Total</b>		<b>142</b>	<b>158,234</b>	
<b>Other</b>				
Mercury Vapor	175	1	826	<b>5</b>
Sodium Vapor	100	24	11,256	<b>6</b>
Sodium Vapor	150	1	1,127	<b>7</b>
<b>Total</b>		<b>26</b>	<b>13,209</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Copy 2 and 3 fo apge E-3

1. Acct 571- Maintenance of structure and equipment has decreased significantly due to maintenance at the substation that did not recur in 1997.
  2. Acct. 572 - Maintenance of lines increased because of actual increases in maintenance costs, location and correction of faults, and increased costs due to tree trimmimg.
  3. Acct. 921 - Office supplies and expenses increased significantly because of increases in computer supplies and expenses.
- 

### Electric Utility Plant in Service (Page E-06)

Copy 2 of page E-6

1. Line 42, Column c - these additions were due to:

New Transformers	16032
Capitalized Labor	7134
Materials and Supplies chargeouts	3249
Miscellaneous additions	555

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26970

2. Line 52, Column c:

These additions were due to:

New Pickup	21281
Electric's share of city-wide van	2251

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23532

3. Line 56, Column c:

This addition was for a trencher.

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### Electric Distribution Meters & Line Transformers (Page E-22)

Copy 1 of page E-22

1. The decrease adjustment is the result of the utility conducting a physical count of the actual number and size of transformers on the system. It is unknown when this was last done, but it has been at least 15 years.
-